

Principles of International Taxation

Continuing Professional Development

Instructor:

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As access to the global marketplace grows with cross border transactions, it is vital to expand and improve your knowledge of the tax laws and systems pertaining to the various markets as well as to explore various techniques in international tax planning.

To minimize the tax burden on income and profits for you and your clients, acceleration of your understanding of critical tax laws and regulations affecting cross-border transactions is essential.

This seminar has been specifically designed to meet the needs of professionals from various backgrounds who wish to develop their competence in the field of International Taxation, and benefit from the credibility that this expert knowledge will afford them.

Who should attend the seminar?

This seminar is addressed to Financial controllers, accountants, tax consultants, bankers and banking executives. Government tax officials and lawyers.

1 December 2022
9:00-17:15 (7 CPD Units)

Registrations:

Fees: €280

Cost After HRDA subsidy:

€161

Click [here](#) to register

SEMINAR PROGRAMME

		Principles of International Taxation
Time	Duration	Description
09:00-10:45	1:45	<p>International Taxation – An Introduction</p> <p>This session introduces international taxation as it derives from the different tax systems applicable to each country and cross border transactions.</p> <ul style="list-style-type: none"> • International Tax Definition • Major Principle of cross border transactions • Examples of domestic and international tax implications- Calculations and class discussion <p>Tax Systems and Policy Considerations</p> <p>This session explains the types of tax systems, mainly Worldwide Tax system, Territorial Tax System and Mixed Tax System. This session explains the basic components of the above systems in order to understand the tax system of each country.</p> <ul style="list-style-type: none"> • Definitions of the tax systems • Examples – Class Discussion
10:45-11:00	0:15	C O F F E E B R E A K
11:00-12:30	1:30	<p>Source of Income, Residence Status, Tax Jurisdictions</p> <p>This session introduces the fundamental principles of source of income and residence status that derive from the tax systems covered in the earlier session. The session also introduces the concept of tax jurisdictions in order for the class to indicate the tax system applicable in each jurisdiction and to identify double taxation issues. Finally, the session introduces the methods of eliminating double taxation.</p> <p>Definitions</p> <ul style="list-style-type: none"> • Explanation of source of income, residence status and tax jurisdictions. • Explanation of the concept of permanent establishment per the OECD model • Double Taxation - methods of elimination • Examples - class discussion
12:30-13:15	0:45	L U N C H B R E A K
13:15-15:00	1:45	<p>Anti-Avoidance Regimes and Anti Avoidance Provisions</p> <p>This session explains the different anti avoidance regimes and provisions that are applicable in most countries.</p> <ul style="list-style-type: none"> • Introduction • Definition of tax evasion and tax avoidance • CFC rules • Tax haven rules • Thin capitalization
15:00-15:15	0:15	C O F F E E B R E A K
15:15-15:45	0:30	<p>Anti-Avoidance Regimes and Anti Avoidance Provisions (continued)</p> <ul style="list-style-type: none"> • Limitation of benefits • Examples - class discussion
15:45-16:45	1:00	Case Study
16:45-17:15	0:30	Questions and Answers
Total Net Duration	7:00	END OF SEMINAR